

STATE OF HAWAII—DEPARTMENT OF TAXATION

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE HAWAII INDIVIDUAL INCOME TAX RETURN

Type of return: ☐ Form N-11 ☐ Form N-12 ☐ Form N-13 ☐ Form N-15 (Nonresident)

CALENDAR YEAR 1995 or other tax year

beginning _____, 1995 and ending • _____, 19 _____

☐ Initial Return (Check here if you are filing a tax return for the first time)

AMD UNP 008 PNT INT

• PRINT OR TYPE •	Your first name and initial (if joint return, also spouse's name and initial)		Last name	
	C/O		Your Social Security Number	
	Address		Spouse's Social Security Number	
	City, State and ZIP Code			

NOTE: File this form with the taxation district office where you must file your income tax return and pay the amount shown on line 6 below. **This is not an extension of time for payment of tax.** The law requires that a penalty be charged for late payment of tax and late filing unless you show reasonable cause for not paying the tax when due (see Instructions).

An automatic 4-month extension of time until • August 20, 1996 (or if a fiscal year return until • _____, 19 _____) is requested for filing my income tax return.

1	Total income tax liability for 1995 (You may estimate this amount)	1		
Note: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0)				
2	Hawaii income tax withheld	2		
3	1995 estimated tax payments (include 1994 overpayment allowed as a credit)	3		
4	Other payments (see Instructions)	4		
5	Total (add lines 2, 3, and 4)	5		
6	Income tax balance due (line 1 minus line 5). Pay in full with this form. ➔	6		

Pay amount on line 6 in full. Attach check or money order for full amount payable to "Hawaii State Tax Collector." Write your social security number and "1995 Form N-101A" on it. Pay in U.S. dollars.

DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that the statements contained herein are true and correct.

• _____
YOUR SIGNATURE OR AUTHORIZED AGENT WITH POWER OF ATTORNEY

DATE

• _____
SPOUSE'S SIGNATURE (IF JOINT RETURN)

DATE

GENERAL INSTRUCTIONS

1. Purpose of Form N-101A.—Use this form to ask for an automatic 4-month extension of time to file Form N-11, N-12, N-13, or N-15. Do not request an automatic extension if you are under a court order to file your return by the regular due date.

The extension will be granted if you complete this form properly, file it on time, and pay with it the amount of tax shown on line 6. We will notify you only if your request for an extension is denied.

2. When to File.—File Form N-101A by April 20, 1996. If you are filing a fiscal year return, file Form N-101A by the due date of Form N-11, N-12, N-13, or N-15. If the due date falls on a Saturday, Sunday or legal holiday, file by the next regular workday.

The due date is normally April 20 for calendar year taxpayers and the twentieth day of the fourth month following the close of the taxable year for fiscal year taxpayers.

You may file Form N-11, N-12, N-13, or N-15 any time before the 4-month period ends.

3. Filing Form N-101B.—If you have filed Form N-101A and still need more time, use Form N-101B. You must show reasonable cause. Send Form N-101B to the Taxation District where you file your Form N-11, N-12, N-13, or N-15. (See **Where to File**, below.)

If you need a further extension, ask for it early so that, if denied, you can still file your return on time.

4. Where to File.—This form must be submitted to the income tax assessor of the taxation district in which the taxpayer is required to file his return.

Oahu District Office
P.O. Box 1530
Honolulu, Hawaii 96806-1530

Maui District Office
P.O. Box 913
Wailuku, Hawaii 96793-0913

Hawaii District Office
P.O. Box 1377
Hilo, Hawaii 96721-1377

Kauai District Office
P.O. Box 1688
Lihue, Hawaii 96766-5688

5. Granting of Extension.—An automatic extension of time for filing a return shall be allowed only upon the following two conditions:

- On or before the due date of the return prescribed by the statute, there shall have been paid, through estimated tax payments or a payment accompanying the application for the extension, an amount equal to 90% of the tax for the taxable year. If a payment accompanies the application for the extension, the amount of this payment shall be shown on line 6.
- Within the time specified by the automatic extension, the return shall be filed, accompanied by payment of the tax to the extent not already paid.

6. Penalties.—You may be assessed one or both of the following penalties:

Late Payment of Tax.—Form N-101A does not extend the time for payment of income tax. You may be charged a penalty of 20% of taxes not completely paid within 60 days of the prescribed filing date of the return.

Late Filing of Return.—You may be charged a penalty of 5% of the tax due for each month or part of a month that the return is late, but

not more than 25%. If you file a return late, attach a full explanation with the return.

7. Interest.—Interest is accrued at the rate of $\frac{2}{3}$ of 1% for each month or fraction of a month on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payments whether or not the due date falls on a Saturday, Sunday, or legal holiday.

8. Signature.—Application for an automatic extension for filing Hawaii income tax return must be individually made and personally signed by the applicant or duly authorized agent.

9. Signature by Other than Taxpayer.—Persons who may sign for the taxpayers include attorneys, certified public accountants, or other persons qualified to practice before the IRS, or any person holding a power of attorney. If the taxpayer cannot sign because of illness, absence, or other good cause, a person in close personal or business relationship to the taxpayer may sign provided a proper explanation is attached as to why the taxpayer cannot sign this form. It is not necessary that such person hold a power of attorney.

10. Line-by-Line Instructions.—At the top of this form, fill in the spaces for your name, address, social security number, and spouse's social security number if you are filing a joint return. If you are on a fiscal year, fill in the dates your tax year begins and ends and the date on which your 4-month extension will end. Check the box for initial return if this is the first income tax return you are filing.

We have provided specific instructions for most of the lines on the form. Those lines that do not appear in these instructions are self-explanatory.

Line 1.—Enter the amount of income tax you expect to owe for 1995. Be sure to estimate the amount correctly. If you underestimate this amount, you may be charged a penalty as explained earlier under **Penalties**.

Line 4.—Enter other payments and credits that you expect to show on Form N-11, N-12, N-13, or N-15.

Line 6.—An extension of time to file your income tax return will not extend the time to pay your income tax. Therefore, you must pay the amount of income tax shown on line 6 in full with this form.

11. How to Claim Credit for Payment Made With This Form.—Show the amount paid (line 6) with this form on Form N-11, N-12, N-13, or N-15; line 37, 47, 19b, or 43d respectively.

If you and your spouse file a joint Form N-101A for 1995 but do not file a joint income tax return for the year, you may claim the total automatic extension tax payment on your separate return or on your spouse's separate return or you may divide it in any agreed amounts. Be sure to enter the social security numbers of both spouses on the separate Form N-11, N-12, N-13, or N-15 return.

If you and your spouse file separate Forms N-101A for 1995 and you file a joint income tax return for the year, enter on Form N-11, N-12, N-13, or N-15; line 37, 47, 19b, or 43d respectively, the sum of the amounts paid on the separate Forms N-101A. Also enter the social security numbers of both spouses in the spaces on Form N-11, N-12, N-13, or N-15.